

EXHIBIT -B-

THE HUGHES LAW FIRM

A PROFESSIONAL CORPORATION

BOARD CERTIFIED
CONSUMER AND COMMERCIAL LAW
TEXAS BOARD OF LEGAL SPECIALIZATION

11 March 2008

Mr. F Davis Dawson
Capital 4, Inc.
1010 N. San Jacinto
Houston, Texas 77002

Re: Customer claims arising out of the 3Com Power of \$Zero™ Solution

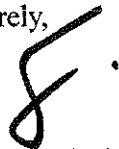
Dear Dave:

Receipt is acknowledged of your letter of 11 March 2008, advising me that Capital 4 has withdrawn its consent to my representation of 3Com Power of \$Zero™ Customers in connection with their claims arising out of those transactions. I am truly surprised by this decision, since you are fully aware that over the last few months, I have been representing these clients, pursuing their claims.

I disagree completely with the contention by 3Com, DLL, and Capital 4 that my prior representation of Capital 4 (concerning its general corporate matters) constitutes a basis for disqualification in these cases, particularly since no direct claims were even being asserted against Capital 4. Nevertheless, as a consequence of Capital 4's decision to withdraw its consent, I believe that it is now in my clients' best interest that I withdraw from the representation.

Should you or your attorneys have any questions regarding this matter, please call.

Sincerely,



Simon H. Hughes

SHH/ap